

**ADMINISTRATOR'S PROPOSED
2017 BUDGET**

BUDGET MESSAGE



2801 89th Street, Sturtevant Wisconsin USA 53177

INTEROFFICE MEMORANDUM

DATE: October 17, 2016
TO: Honorable Village President and Village Trustees
FROM: Mary Cole, Village Administrator
SUBJECT: 2017 BUDGET MESSAGE

2017 BUDGET

Before you tonight is the 2017 Budget. Before we start talking about 2017, it is important to take the time to reflect on the many accomplishments that occurred in the village in the year 2016.

This has been a historically significant year for the Village of Sturtevant. This is due to the closure of Tax Increment District #3. Tax Increment District #3 was created in 1994 to facilitate economic development in the Renaissance Business Park. The value of Tax Increment District #3 was 9 million at the time of its creation. The property value at the time of the closure increased by 222 million, thus making it one of the top five most successful Tax Increment Districts in the history of the State of Wisconsin. The village collected enough increment from the 2015 property taxes to pay the remaining debt in the amount of \$7,028,719.19, and to close the district six years early. There was also increment collected in excess of project costs. This overage was then divided up and refunded to overlying tax districts. The village held a celebration at Fountain Banquet Hall to celebrate this incredible accomplishment. At the celebration, the village issued checks to overlying tax districts. Racine Unified School District was given \$873,293, while Racine County received \$317,752, and Gateway received \$65,306. Also, the Village of Sturtevant retained \$732,649. It is important to note that Tax Increment District #3 has been instrumental in the development of the Village of Sturtevant. It has really shaped the village into what it is today. Every person that had involvement in the success of Tax Increment District #3 should be proud.

Another important decision was made in 2016. The Village Board and Community Development met several times in 2016 to discuss the future of the village. Both bodies discussed future needs and goals for the village. Both bodies agreed that a redevelopment district was needed to revitalize the Durand Avenue corridor, as well as future development along the Highway H corridor. Both groups worked diligently with staff and Ehlers to develop the concept of Tax Increment District #4. A Public Hearing was held and the Joint Review Board met to discuss the creation of Tax Increment District #4. On September 14, 2016, the Tax Increment District was formally approved. This district will play an instrumental role in shaping the future of the Village of Sturtevant.

The Village Board and Community Development Authority agreed to the purchase of two parcels in the Renaissance Business Park. Both properties provide opportunities for future development. Also, both properties provide opportunity for future parking expansion at the Sturtevant Depot.

The growth in the Village of Sturtevant has slowed in 2016. In 2015, we experienced a high amount of new construction. There have been no major construction projects in 2016. New home construction appears to have rebounded. We have issued six permits for new home construction in 2016.

The Village of Sturtevant adopted a Capital Projects Plan in 2014 to provide guidance planning for future capital projects and borrowing. The village borrowed \$4,000,000 in 2016 to accomplish items outlined in the Capital Projects Plan. The village used money to buy a new dump truck, plow, and box. The borrowed monies were used to complete several paving projects. The monies were used to repave several alleys on the northside of town that were in dire need of repair. Some of the borrowed monies were used to undertake a project with the Village of Mt. Pleasant to repave Braun Road. This project had been discussed for several years. The village recognized the deteriorating condition of Braun Road. These described road projects came in under budget. The Board decided that some of the monies should be used to micro surface Wisconsin Street from Washington Avenue to Park Court.

The most sizable project undertaken in 2016 was the construction of a new public works facility. The construction of this facility included purchasing land and razing a property to south of Village Hall. This purchase allowed the village to construct the new facility on the same campus as Village Hall. The project is now underway and will be completed in fall of 2017.

The Capital Projects Plan called for a controlled burn. The Board authorized the controlled burn of the Bonaventure Pond, Parkersville Pond, and Hiawatha Pond. The project was authorized and the burns were completed earlier this year.

The Village continued on with additional curb and gutter projects in 2016. This program was started in 2011 to address failing curb and gutters areas. The annual project has helped with the repair and replacement of various curbs and gutters throughout the village.

The Board authorized going forward with the 2016 Sewer Rehabilitation Project Plan. The project has been awarded. Proposed work includes 91st Street.

The Village Board approved a Park Improvement Plan in 2015. This plan has assisted in prioritizing park projects on an annual basis. The Board authorized various projects at South Park. It is anticipated that the shelter and bathrooms at South Park will be functional by the end of 2016. It has been over ten years since this park was able to be utilized.

The Sturtevant Depot turned ten years old in 2016. The parking gates at the station were starting to malfunction on a daily basis. The Board decided that the purchase of new gates would help maximize revenue used to offset ongoing maintenance costs.

Staff worked with representatives from Baker Tilly to complete the 2015 audit. Staff continues make an effort to work closely Baker Tilly during the annual audit process. This has helped the process run much smoothly over the last several years. The audit is taking less time and has decreased in overall cost. The 2015 audit showed that village continues in the right direction with every account reflecting a positive fund balance. The 2015 audit showed a fund balance of \$770,573 in the General Fund, as well as a healthy Sewer Utility Fund that is now functioning in the black. This is up from \$485,490. It is hard to believe that it wasn't long ago that the Sewer Utility Fund and General Fund reflected a negative fund balance.

After a one year absence, the village was able to hold the July 3rd Fireworks. This was the first time in decades that the fireworks didn't occur in the Village of Sturtevant. Carrie Harbach encouraged the Board to initiate a 50/50 raffle to cover the costs of the fireworks in 2016. The raffle was a success. There were 300 tickets available and all but nine of them sold, thus covering the cost of the 2016 fireworks. Also, the committee continues to raise money for the event through the Mostaccioli Dinner with Santa and the Pancake Breakfast. Carrie Harbach and her volunteers deserve our thanks.

Carrie Harbach recognizes the importance of community events in the Village of Sturtevant. She has introduced several new events such as a petting zoo at North Park, family day at North Park, camping at Firemans Park, and vendor fair. These events will raise money to host future community events.

She deserves our deepest thanks for her commitment and efforts in bringing more community involvement in the Village of Sturtevant.

The Iron Horse Run was held for the tenth straight year. Carrie Harbach worked diligently to make this event a success. Carrie, as well as event volunteers, deserve our thanks for their hard work and holding an event that brings people to the community.

The Beautification Committee continues to dedicate many hours making the village look beautiful. This group spends a lot of time on planting and maintaining various flowerbeds throughout the village, as well as the landscaping at Village Hall complex. There aren't many communities that have several Master Gardeners that dedicate their services to beautify the village. Their efforts deserve much recognition and thanks.

The Police Commission has met a few times this year. There has been vacancies to be filled in the Sturtevant Police Department. They have been busy working with Chief Marschke to assist the Police Department in hiring both full-time and part-time Police Officers.

We have begun working with the Sturtevant Professional Police Association to approve a collective bargaining agreement for 2017 and possibly other future years.

The Village of Sturtevant Police Department Offices deserve our thanks for providing public safety 24 hours a day and 365 days a year. The Police Department has been short staffed through most of 2016. The Sturtevant Police Department dealt with a high turnover of Part-Time Police Officers in 2015 and 2016. The Police Department. The full-time Police Officers as well the Police Chief and Police Captain continue to step up to cover shifts in 2016. The dedication from all of the Police Officers is continues to be astonishing. They continue to cover shifts while taking on more work during those shifts.

Chief Marschke deserves our thanks for taking on more work and hours to cover shifts that are understaffed, and for continuing to lead a Police Department with less resources and Police Officers than it had a decade ago. Also, Police Officer Robert Golden retired from the Sturtevant Police Department in August 2016 after 32 years of service to the residents for the Village of Sturtevant. Robert Golden deserves special recognition and thanks for his dedication to the village.

We continue to work with the Teamsters Union Local 200 on an annual basis to enter into a collective bargaining agreement for the Department of Public Works four staff members.

The Village of Sturtevant Department of Public Works members deserve to be recognized for all of their hard work. They have become more efficient over the last year in completing many tasks such as park improvements, street sweeping, crack-sealing, and snowplowing.

Engineer / Public Works Director, Jeff Seitz. Jeff has over thirty years of experience with the village as a consultant, and as a full-time village employee since 2015. His expertise has played a major role in the success of all the things that have occurred in 2016. Also, his presence brings a very positive and productive attitude to staff. He has organized and streamlined processes that has made the Department of Public Works function more efficiently.

With the retirement of Gary Bell at the end of 2015, the village restructured the Village Accountant position to include Deputy Treasurer functions. Jenny Lammert was hired in December 2015 to fulfill these duties. She has gone above and beyond her duties and has been a great addition to the village team. She deserves thanks and recognition in going above and beyond completing the tasks assigned to her.

Charlotte Gottschalk has been with the village for over twenty-five years. She has broad knowledge of the functions at Village Hall and the Police Department. She is essential in keeping the Village Hall running on a daily basis. She continues to take on multiple duties that have saved the village money over the years. Her versatility and over twenty-five years of dedication deserves our recognition.

Over the last decade, the village has been proactive in making tough financial decisions. Sturtevant has been proactive in adjusting to current levy limit laws and decrease in state aid. Day-to-day operational expenses continue to increase while we were unable to do very little to increase the operational budget. This meant making the difficult decision of exploring staffing consolidation and elimination. This included eliminating the Building Inspector and Building Assistant position and contracting for building inspection services with the Village of Mt. Pleasant. We have also eliminated other various full-time positions such as Public Safety Assistant, Police Officer, and Department of Public Works position just to name a few. Also, the village combined the Administrator / Clerk / Treasurer position from three separate full-time positions into one full time position. In 2015 the village eliminated the Department of Public Works Supervisor position and created a combined position of Village Engineer / Public Works Director position. This continued in 2016 with the restructuring of the Village Accountant position. This position expanded with the duties of both Village Accountant / Deputy Treasurer.

The 2017 budget presents a unique opportunity to prepare for future endeavors thanks to the critical thinking and responsible decision-making. Due to the closure of our historically successful Tax Increment District, it has allowed the village to maximize its resources for new opportunities while simultaneously giving village taxpayers an eighteen percent decrease in village property taxes.

It is important to recognize that the total equalized value. According to the State, the overall equalized value of the Village in 2016 is \$592,370,000. This is an overall increase of \$37,802,100 more than last year. The value of the Tax Increment District at the time of its closure was \$222,114,000. The value of Tax Increment District #3 accounted for roughly 40 percent of the village's equalized value. The state law allows the village to add 20.02 percent of the equalized value of Tax Increment District #3 to the village levy. This amount of this equates to an additional \$569,394 revenue that can levied to the village general fund.

The Village of Sturtevant experienced 4.21% new growth. This, by far, was the most in the County. It is important to note that the average amount of new growth for the entire County in 2015 was less than one percent. This gives the village the potential to levy an additional \$143,674 for new growth.

The Capital Project Plan that was adopted in 2014 was done in anticipation of additional monies being borrowed after the closure of Tax Increment District #3. The increase in debt service allows the village to levy additional monies for debt service payments due in 2017.

The total levy of the 2017 budget is prepared at \$4,222,500. The budget was prepared based on a levy increase of \$143,674 for new growth, \$569,394 for the termination of Tax Increment District #3, and \$690,219 for debt service. The addition of the value of Tax Increment District #3 being calculated in to the equalized value for the village is so large, residents will see a substantial decrease in village property taxes.

The village is now in a position to restore some of the services that were eliminated over the last decade. This budget serves as template that will prove to be crucial to the structure of future budgets in the Village of Sturtevant.

ANTICIPATED OPERATING INCREASE HIGHLIGHTS:

The General Fund will need to absorb costs paid by Tax Increment District #3. The total cost is roughly \$155,000. This includes employee wages, bus services, and other contractual services.

Health Insurance cost increases continue to wreak havoc on municipal budgets. This alone increased our expenditures by nearly \$30,000. We were notified by Central States that Health Insurance cost will increase by 10% in 2017. Employees are currently paying 12% of the premium.

The two Police Officers that retired in 2016 were eligible for post-retirement health insurance at no cost. This cost added an additional \$55,000 to the 2017 budget.

The 2017 budget does includes \$62,000 in capital purchases for the Shore Fire Department.

The 2017 budget includes \$80,000 for two squad cars for the Police Department. Keep in the mind that we didn't budget any capital monies for the Police Department in 2015. The purchase of two in 2017 will get us back in line with the Squad Replacement Program.

This budget addresses wages for village employees. Over the years, many of the employees have taken concession and forgone wage increases due to financial difficulties in anticipation of a better financial outlook after the closure of Tax Increment District #3. The purpose of the wage adjustment is to bring employees to a complete wage rate based on the salary of comparable communities. The wage adjustment cost is roughly \$190,000.

The 2017 budget includes the hiring of a new full-time Police Officer January 1, 2017, and an additional full-time Police Officer on July 1, 2017. The cost is roughly \$125,000 for 2017.

The 2017 budget includes wages for a new position of part-time Property & Grounds employee. The amount included for this additional part-time employee is \$20,000.

The 2017 budget includes wages for the hiring of a full-time employee July 1, 2016. The purpose is train a new staff member prior to the retirement of two Department of Works employees at the end of 2017. The additional cost is \$27,000, however, the part-time summer help position. This is a savings of \$10,000.

The 2017 budget includes a 3% increase to trash and recycling services. The anticipated increase is \$10,000.

The 2017 budget includes monies for an upgrade to our accounting software. The last upgrade was in 2002. We were notified that service to our current version will be discontinued in 2018. Also, upgrading the software will help eliminate some of the deficiencies in our audit reports. We are allowed to pay for the upgrade over two budget years. The cost in 2017 is \$20,000.

The 2017 budget includes Village Hall & IT Upgrades. The 2014 Capital Projects Plan outlines the need of various upgrades. The village has done very little over the last decade due to financial restraints. The budgeted amount for 2017 is \$75,000.

The 2017 budget includes the purchase of new voting equipment. Our current voting equipment is 20 years old. Municipalities in Racine County has agreed to go forward with the purchase. The cost is \$16,000.

Sturtevant's cost share for consolidated fire services for South Shore Fire Department will be \$1,224,752 in 2017. This is an increase of \$59,072.

The 2017 budget does increase the contingency fund to \$75,000. This is an increase of \$50,000.

The 2017 budget includes an increase to debt service payments. The amount is \$305,000.

The 2017 budget includes a reduction in revenue for building permit fees. The loss of revenue is \$50,000.

The 2017 budget includes other miscellaneous increases to the general operations of the village.

It is important to note that in anticipation of the closure of Tax Increment District #3, the 2016 budget included a transfer from the fund balance to the general fund to balance the 2016 budget. The amount of this transfer was \$112,240.

ANTICIPATED VILLAGE MIL RATE

If the Village Assessor is correct in his estimate of the assessed value of the Village the projected mil rate will be \$7.31 per thousand. This is a decrease of about \$1.61 from last year when the mil rate was \$8.92 per thousand. This a decrease of 18 %. This means that the village part of the tax bill for a \$150,000 home is projected to be \$1,096.50. Last year, the village portion of the tax bill for the same house would have been \$1,338.00. This is a savings of \$241.50 for the village portion of the property taxes. Of course, the County, Unified and Gateway will also impose taxes which will determine the overall mil rate for the residents of Sturtevant.

Please keep in mind that the County, Unified and Gateway mil rates will affect the final total tax bill of the residents. We will not receive the final assessment numbers from the State until late November and these final numbers from the State may affect the projected village mil rate.

BUDGET POINTS AND ASSUMPTIONS:

1. The budget includes wages for the hiring of a new full-time Police Officer January 1, 2017, and an additional full-time Police Officer on July 1, 2017.
2. The budget includes wages for the hiring of a full-time employee July 1, 2016. The purpose of this is train a new staff member prior to the retirement of two Department of Works employees at the end of 2017.
3. The budget includes wages for a part-time Property & Grounds employee. There is \$20,000 in the budget.
4. There is \$15,600 for the hours for a part-time clerical employee at Village Hall in the Clerk's budget.
5. There is \$20,000 for the purchase of upgrades to the accounting system.
6. There is \$16,000 for the purchase of new voting equipment.
7. There is \$75,000 for upgrades to IT and Village Hall.
8. The State of Wisconsin Budget is two year budget which began in 2016. The preliminary numbers indicate that the State Aid amounts for Transportation Aids and General Shared Revenue will remain close to the 2016 amounts. State Budget, however, the village lost its the Expenditure Restraint Payment in the amount \$130,000. It is important to note that the village receives nearly \$420,000 less in State Aid than in 2010. The State Shared Revenue payment to

the Village will be \$833,853. The village will not receive the Expenditure Restraint Payment. In 2015, the village received \$968,000 in state aid. This is a loss of \$134,137 in revenue over the last two years.

9. There is \$1,000 in the Recreation Programs budget to cover the cost of the bonfire and other activities (101-55300-290).
10. This budget reflects the correct rates for health insurance in 2017 based on the information given by Central States. The increase is around \$30,000.
11. The budget reflects the rates for two former employees receiving post-retirement health insurance. The cost is \$55,000.
12. The State has indicated preliminarily that payments to the Village for municipal services (101-43610-000) will decrease slightly to \$106,000. We received \$116,784 in 2016.
13. This budget assumes that the Village will receive \$75,000 in building permit fees. In 2016, we budgeted \$125,000.
14. State Shared Revenue will decrease slightly in 2017. The anticipated amount of the payment will be \$832,612.
15. State transportation aid will decrease slightly in 2017. The anticipated amount of the payment will be \$306,039.
16. The contingency fund will increase to \$75,000 (101-51990-390) which is an increase of \$50,000 than what was budgeted in 2016. This account has seen a decrease over what we budgeted in previous years. We budgeted \$25,000 in 2015 & 2016. This was lower than what was budgeted in previous year. We budgeted \$50,000 in 2012, 2013, and 2014. In 2012 the contingency account had \$66,500 and in 2011 the contingency account had \$130,000.
17. The Police Department's budget includes \$110,000 for dispatch services (101-52100-290). We have seen a decrease in the payments since consolidated dispatch began in 2012. This amount will continue to slowly decrease over the next decade.
18. The Village purchased additional sewer capacity in 2006. Based on this sewer capacity, the Village will make a payment to Racine in the amount of \$267,950.71 for its share of the Clean Water Bond (602-62827-393 and 602-62427-621). This is in the sanitary sewer budget.
19. There is \$173,335 budgeted in Fund 602 for the revenue sharing payment to the City of Racine (602-62827-392). This is an increase of \$27,049 from what was budgeted in 2016. This is due to the increased equalized value to the general fund with the closure of Tax Increment District #3.
20. We have budgeted \$1,030,000 in the sanitary sewer utility (Fund 602) for payments for sewer flows to the City of Racine and the Village of Mt. Pleasant (602-62831-350). In 2016, we budgeted \$1,010,000. We have been notified by the Racine Wastewater Utility that the rates will increase slightly in 2017.

21. There is no tax levy money in the fireworks fund (Fund 214). It is anticipated that all funds for the fireworks will come from donations or other sources.
22. The general tax levy supporting the general fund for 2016 is \$3,532,281 compared with \$2,261,434 in 2016.
23. Tax levy dollars for debt service is \$690,219 (Fund 301). This is an increase from the \$703,266 in 2016. In addition to the levy, some of the 2017 debt service will be paid for with anticipated special assessments, fund balance, and a transfer in the amount of \$283,533.50 from Fund 101.
24. The budget contains \$1,224,752 for the Fire/EMS budget which is the payment to Mt. Pleasant under the consolidation framework. This is an increase of \$59,072 from 2016.
25. Legal professional services is budgeted at \$55,000 which is a slight increase from 2016 (101-51300-210) due to the General Fund absorbing some of the costs paid by Tax Increment District #3.
26. Contracted Engineering services are budgeted at \$25,000. This is the same amount budgeted in 2016, however, this is a substantial decrease from \$95,000 in 2014 (101-51300-290). This is due to the combined position of Village Engineer / Director of Public Works.
27. Election costs will decrease in 2017 since there are only two elections scheduled. The amount budgeted is \$9,729.50 (101-51440).
28. In the general fund there is a small transfer of \$20,000 from the Sewer Utility (101-49262-000) and \$10,000 from the Storm Water Utility (101-49363-000). These are the same amounts that were transferred in 2016, 2015, 2014, 2013, 2012, 2011, 2010, and in 2009.
29. Funds for Roadway Supplies is budgeted at \$45,000. This amount was decreased in 2016. Looking back over the last three years, \$45,000 has been enough to cover costs.
30. Other supplies and expenses-Animal Control Services is budgeted at \$8,900 (101-54100-290). This is a small increase from the \$8,500 budgeted in 2016.
31. The Health Department costs are budgeted at \$38,000 in 2017 (101-54100-290). This is the same amount that was budgeted in 2016 & 2015.
32. There is \$40,000 budgeted for economic development services provided by Racine County Economic Development Authority. This was an expense paid by Tax Increment District #3, but will now need to be absorbed by the General Fund.
33. There is \$50,000 for bus service. This was an expense paid by Tax Increment District #3, but will now need to be absorbed by the General Fund.
34. The Sanitary Sewer Budget (Fund 602) reflects the sewer rates that were approved in 2015. The Sanitary Sewer budget must be monitored to determine when an increase is needed. The cost of operating Sturtevant's Sewer Utility

depends on the charges from both Mt. Pleasant and Racine and on the amount of infiltration into the sewer system during storm events.

35. The Storm Water Budget (Fund 221) for 2017 is very similar to the 2017 budget. There is a small increase in revenue from \$270,000. This is up from \$251,000 in 2016. This annual storm water maintenance fee is added to the tax roll. The reason for the slight increase is due to new development. A portion of the expenses is allocated for debt service as well as various maintenance projects in 2017.
36. Unemployment Compensation (101-51980-135) is budgeted at \$5,000. This is the same amount that was budgeted in 2016.
37. The Capital Projects Fund (Fund 401) includes \$60,000 for Fire Department expenses, \$80,000 for Police Department Capital, and \$75,000 for IT & Village Hall Upgrades, \$16,000 for a new voting machine, \$20,000 for an upgrade to the accounting software, \$10,000 for road repair, and \$10,000 for other small capital purchases. \$21,000 of the budgeted money will come from special assessment collections while \$280,000 will be transferred in from the Capital Project Fund Balance.
38. The Storm Water Utility budget reflects no increase in the REU fee of \$35.00. There is also a \$5.00 administrative fee already in place. The last increase was in 2014.
39. Total general fund expenditures for 2017 are budgeted at \$5,296,464.83. In 2016, it was budgeted at \$4,122,926.
40. Total generated fund revenues for 2017 are budgeted at \$5,297,832.88. In 2016, it was budgeted at \$4,123,640.
41. The total tax levy for both the General Fund (Fund 101) and for Debt Service (Fund 301) is \$4,222,500. Last year the total tax levy for the General Fund and Debt Service was \$2,964,699.
42. The projected village mil rate would be \$7.31464 compared with a mil rate of \$8.92015 last year. This projected mil rate is based on the Village Assessor's estimate for the total assessed value of the Village. This mil rate could still change based on final State of Wisconsin numbers that will be received in November.
43. The Capital Projects Borrowed Monies Fund (Fund 404) does budget \$3,086,000. The capital breakdown consists of payment of the majority of the fees for the construction of the new garage for the Department of Public Works. This is money borrowed in 2016. It also included \$610,000 for street projects and \$200,000 in equipment for the Department of Public Works. The 2017 budget does include an anticipated bond issue of \$710,000 for 2017 capital projects. It is important to note that the budget for Fund 404 is based on the Capital Projects Plan that was adopted in 2014.
44. The 2017 budget includes the ability to grant wage increases to village employees.

45. In 2017, the village part of the tax bill for a \$150,000 home is projected to be \$1,096.50. Last year, the village part of the tax bill for the same house would have been \$1,338.00. This is a decrease of \$241.50, which is approximately 18%. Of course, the County, Unified and Gateway will also impose taxes which will determine the overall mil rate for the residents of Sturtevant.

46. Attached to this memorandum is an exhibit showing the job positions and the number of positions that would be authorized in the 2017 Budget.

The Board of Trustees can make changes. Any additional expenses must be paid for with additional revenue dollars or by cuts in other programs. The budget is the most important policy decision that the Board of Trustees makes each year. The budget sets priorities and determines where the Villages limited resources will be allocated. Please keep in mind that fund

The budget as presented is balanced. This budget provides an increase in necessary basic services to the citizens of Sturtevant, while providing an 18% decrease in the village mil rate.

BUDGET SUMMARY

VILLAGE OF STURTEVANT NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of the Village of Sturtevant will hold a PUBLIC HEARING on the 2017 PROPOSED BUDGET of the Village of Sturtevant on November 15, 2016 in the meeting room "A" at the Municipal Building, 2801 89th Street, Sturtevant, WI 53177 commencing at 6:00 p.m. The proposed budget in detail is available for inspection at the Municipal Building, Clerk's office, from 8:00 a.m. to 12:00 and 1:00 to 5:00 p.m., Monday through Friday. The following is a summary of the 2017 Proposed Budget:

General Fund	2016 Budget	2017 Proposed Budget	% Change
REVENUES			
Property Tax Levy	2,261,434	3,532,281	56.2%
Property Tax Chargebacks	-	-	
Special Assessments	500	-	
Intergovernmental Revenue	1,302,616	1,363,752	
Licenses and Permits	230,000	176,000	
Fines, Forfeitures, and Penalties	130,000	140,000	
Public Charges for Services	8,150	10,100	
Intergovernmental Charges	30,000	25,000	
Miscellaneous Revenue	16,500	18,500	
Other Revenue	144,440	32,200	
TOTAL REVENUES	4,123,640	5,297,833	28.5%
EXPENDITURES			
General Government	779,552	938,508	
Public Safety	2,387,061	2,772,063	
Public Works	802,863	859,760	
Health and Human Services	46,500	47,000	
Culture, Recreation and Education	81,821	111,725	
Conservation and Development	4,878	3,875	
Capital Outlay	-	-	
Other Financial Uses	-	-	
Transfer Out To 401	20,251	280,000	
Transfer Out To 301	-	283,534	
TOTAL EXPENDITURES	4,122,926	5,296,465	28.5%
TAX RATE PER \$1,000	8.92	7.31	-18.0%

ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED

	Fund Balance Jan. 1, 2016	2016 Budget Revenues	2016 Budget Expenditures	Fund Balance Dec. 31, 2016	Property Tax Contribution
General Fund	770,573	4,123,640	4,122,926	771,287	2,261,434
Other funds	8,076,734	10,379,624	7,363,237	11,093,121	4,949,281
Debt Service Fund	25,204	707,636	702,177	30,663	703,266
Enterprise Fund	9,751,780	2,233,000	2,203,478	9,781,302	
TOTAL	18,624,291	17,443,900	14,391,818	21,676,373	7,913,981

FUND 101

GENERAL FUND

FUND 101 General Fund		(Includes	6 months 2016	Actual	Actual	2016	2017	Notes
		Diff YTD to Bud	YTD	2014	2015	Budget	Budget	
Taxes								
101-41110-000	General property taxes	94,291.87	2,167,142.13	2,071,288.55	2,133,426.96	2,261,434.00	3,532,281.00	
101-41310-000	Taxes from regulated municipal	-	-	-	-	-	-	
101-41800-000	Interest and penalties on tax	-	-	-	-	-	-	
101-41900-000	Property Tax Chargebacks	-	-	39,414.54	(60,737.40)	-	-	
Total Taxes		94,291.87	2,167,142.13	2,110,703.09	2,072,689.56	2,261,434.00	3,532,281.00	
Special Assessments								
101-42100-000	Water mains and laterals	-	-	-	-	-	-	
101-42100-019	DISTRICT 19 SPEC ASSMNT REV	-	-	-	-	-	-	
101-42120-000	Sewer mains and laterals	-	-	-	-	-	-	
101-42300-000	Street Improvements	(52.48)	552.48	1,555.56	60,607.48	500.00	-	
101-42500-000	Sidewalks	-	-	-	-	-	-	
Total Special Assessments		(52.48)	552.48	1,555.56	60,607.48	500.00	-	
Intergovernmental Revenues								
101-43210-000	Federal grants - public safety	-	-	-	-	-	-	
101-43410-000	State shared taxes - shared re	833,850.00	-	942,361.53	967,561.76	833,850.00	832,612.00	
101-43420-000	State shared taxes - Fire Ins	-	-	-	-	-	-	
101-43430-000	Exempt Computer Aid	10,000.00	-	10,326.00	10,843.00	10,000.00	100,000.00	\$100k from 203
101-43520-000	State Grants-Public Safety	400.00	-	4,000.00	1,280.00	400.00	500.00	
101-43530-000	State grants - transportation	163,293.18	163,292.82	389,642.79	362,872.95	326,566.00	306,039.88	
101-43545-000	State grants - recycling	(2,702.05)	17,702.05	18,712.44	18,708.66	15,000.00	18,600.00	
101-43550-000	State grants- Health	-	-	-	-	-	-	
101-43560-000	State grants- Forestry	-	-	-	-	-	-	
101-43610-000	Payments for municipal service	749.87	116,030.13	105,549.00	113,197.28	116,780.00	106,000.00	
101-43790-000	Other local government grants	-	-	-	-	-	-	
Total intergovernmental revs		1,005,591.00	297,025.00	1,470,591.76	1,474,463.65	1,302,616.00	1,363,751.88	
Licenses and Permits								
101-44110-000	Liquor and malt beverage licen	500.00	5,500.00	4,900.00	31,500.00	6,000.00	6,000.00	
101-44120-000	Other business and occupations	(1,720.11)	9,720.11	6,405.00	6,715.00	8,000.00	9,000.00	
101-44130-000	Cable TV franchise fee	48,282.21	31,717.79	71,830.68	72,869.27	80,000.00	75,000.00	
101-44200-000	Non business license	-	-	-	-	-	-	
101-44210-000	Dog and cat licenses	2,775.00	2,225.00	3,779.00	4,505.00	5,000.00	5,000.00	
101-44300-000	Building permits and inspectio	100,999.43	24,000.57	74,584.94	368,990.96	125,000.00	75,000.00	
101-44400-000	Zoning permits and fees	1,300.00	2,700.00	4,800.00	3,975.00	4,000.00	4,000.00	
101-44900-000	Other regulatory permits and f	565.00	1,435.00	1,380.00	1,484.10	2,000.00	2,000.00	
Total Licenses and Permits		152,701.63	77,298.47	167,659.62	490,039.33	230,000.00	176,000.00	
Fines, Forfeits and Penalties								
101-45110-000	Court penalties and costs	19,468.23	80,631.77	118,062.74	108,160.39	100,000.00	110,000.00	
101-45130-000	Parking violations	23,082.00	6,918.00	9,486.00	14,331.89	30,000.00	30,000.00	
101-45190-000	Other law and ordinance violat	-	-	-	-	-	-	
Total Fines and Forfeits		42,550.23	87,449.77	127,548.74	122,512.28	130,000.00	140,000.00	
FUND 101 General Fund								
		-	6 months 2016	Actual	Actual	2016	2017	
		Diff YTD to Bud	YTD	2014	2015	Budget	Budget	
Public Charges for Services								
101-46110-000	Clerk's fees	2,114.50	2,885.50	5,159.25	6,470.75	5,000.00	5,000.00	
101-46230-000	Ambulance fees	-	-	-	0.93	-	-	
101-46310-000	Highway maintenance fees	-	-	-	-	-	-	
101-46440-000	Weed and nuisance control	(1,282.05)	3,292.05	7,720.14	1,620.01	2,000.00	3,590.00	
101-46710-000	Snow removal fees	290.00	210.00	386.55	-	500.00	500.00	
101-46720-000	Park fees	(1,208.80)	1,708.80	1,375.00	850.00	500.00	1,000.00	
101-46750-000	Taxable Retail Sales	60.00	70.00	515.00	250.00	150.00	100.00	
Total Public Charges		(16.35)	8,168.35	15,155.94	9,191.69	8,150.00	10,100.00	
Taxes								
101-47323-000	Rev- Fire & EMS Agreement	21,860.37	8,139.63	27,046.11	23,293.86	30,000.00	25,000.00	
Total Revs		21,860.37	8,139.63	27,046.11	23,293.86	30,000.00	25,000.00	
Misc. Revenue								
101-48100-000	Interest revenues	(2,883.42)	2,883.42	3,252.74	4,155.65	-	2,000.00	
101-48130-000	Interest on Special Assessment	(41.87)	41.87	199.71	80.56	-	-	
101-48200-000	Rent	1,500.00	1,500.00	3,143.00	2,950.00	3,000.00	3,000.00	
101-48300-000	Property sales	-	-	(229.50)	-	-	-	
101-48400-000	Insurance recoveries	403.00	4,597.00	4,504.00	14,548.66	5,000.00	5,000.00	
101-48420-000	Ins Recoveries-Public Safety	-	-	-	-	-	-	
101-48474-000	Other water revenues	(450.00)	3,450.00	8,700.00	(1,300.00)	3,000.00	3,000.00	
101-48500-000	Donations	-	-	36.00	-	-	-	
101-48555-000	Vending income	500.00	-	848.13	1,231.06	500.00	500.00	
101-48600-000	Misc Revenue	3,711.09	1,288.91	31,034.42	4,961.86	5,000.00	5,000.00	
Total Misc Rev		2,738.60	13,761.20	51,488.50	26,627.79	16,500.00	18,500.00	
Other Financing Sources								
101-49220-000	Transfers from Special Revenue	2,200.00	-	2,200.00	2,200.00	2,200.00	2,200.00	
101-49264-000	Transfers from Fireworks	-	-	-	-	-	-	
101-49300-000	Fund Bal Applied	112,240.00	-	-	-	112,240.00	-	
101-49235-000	Trans in from Iron Horse	-	-	-	3,800.00	-	-	
101-49262-000	Transfer in from Sewer Utility	20,000.00	-	20,000.00	20,000.00	20,000.00	20,000.00	
101-49263-000	Transfer in from Stormwater	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00	
Total other Financing		144,440.00	-	32,200.00	36,000.00	144,440.00	32,200.00	
TOTAL FUND REVENUE		1,464,104.97	2,659,535.03	4,003,949.32	4,315,425.64	4,123,640.00	5,297,832.88	

FUND 101 General Fund								
		-	6 months 2016	Actual	Actual	2016	2017	
		Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
VILLAGE BOARD								
101-51110-111	Regular salaries/wages	37,771.01	15,728.99	53,500.00	53,500.00	53,500.00	53,500.00	
101-51110-118	Special Meetings	(60.00)	60.00					
101-51110-131	FICA	2,341.08	978.92	3,317.01	3,317.00	3,320.00	3,317.00	
101-51110-132	Medicare	547.04	228.98	775.80	775.80	776.00	775.75	
101-51110-330	Travel/Training/Education/Mtgs	419.34	180.66	88.11	-	600.00	1,200.00	
	Total Village Board	41,018.47	17,177.53	57,680.92	57,592.80	58,196.00	58,792.75	
Municiple Court								
101-51200-111	Regular salaries/wages	2,312.00	1,156.00	3,468.00	3,468.00	3,468.00	3,468.00	
101-51200-113	Part-time wages	6,700.00	6,300.00	13,150.00	13,388.50	13,000.00	13,000.00	
101-51200-131	FICA	547.33	474.67	1,052.00	1,040.74	1,022.00	1,021.02	
101-51200-132	Medicare	149.99	111.01	246.03	243.40	261.00	238.79	
101-51200-134	Health Ins		-	(605.37)	-			
101-51200-210	Professional services	18,710.28	6,289.72	24,041.94	28,179.11	25,000.00	25,000.00	
101-51200-290	Other contractual services	18,394.63	31,605.37	56,437.43	46,382.94	50,000.00	50,000.00	
101-51200-310	Office supplies	750.00	-	466.96	-	750.00	760.00	
101-51200-320	Publications/subscription/dues	1,000.00	-	40.00	40.00	1,000.00	1,000.00	
101-51200-330	Travel/Training/Education/Mtgs	500.00	-	253.42	759.89	500.00	500.00	
101-51200-380	Other supplies and expense	300.00	-	210.00	105.00	300.00	300.00	
	Total Municiple Court	49,364.23	45,936.77	98,760.41	83,567.58	95,301.00	95,277.80	
Legal and Engineering								
101-51300-210	Legal Services	11,622.50	3,377.50	15,082.40	9,134.50	15,000.00	55,000.00	add'l from 203
101-51300-281	Other cont svc	-	-	-	-	-	40,000.00	RCEDC
101-51300-282	Other cont svc-RUSD	15,000.00	-	-	-	15,000.00	-	
101-51300-290	Engineering Services	18,525.75	6,474.25	96,967.24	43,996.59	25,000.00	25,000.00	
	Total Legal and Engineering	45,148.25	9,851.75	112,049.64	53,131.09	55,000.00	120,000.00	
Village Administrator								
101-51410-111	Regular salaries/wages	-	-	-	-	-	-	
101-51420-112	Overtime wages	-	-	-	-	-	-	
101-51420-113	Part time wages	-	-	-	-	-	-	
101-51420-115	Holiday	-	-	-	-	-	-	
101-51410-116	Vacation	-	-	-	-	-	-	
101-51410-117	Sick pay	-	-	-	-	-	-	
101-51410-131	FICA	-	-	-	-	-	-	
101-51410-132	Medicare	-	-	-	-	-	-	
101-51410-133	Pension	-	-	-	-	-	-	
101-51410-134	Health Insurance	-	-	-	-	-	-	
101-51410-290	Other Contractual Services	-	-	-	-	-	-	
101-51410-310	Office supplies	-	-	-	-	-	-	
101-51410-320	Publications/subscription/dues	-	-	-	-	-	-	
101-51410-330	Travel/Training/Education/Mtgs	-	-	-	-	-	-	
101-51410-380	Other supplies and expense	-	-	-	-	-	-	
	Total Village Admin	-	-	-	-	-	-	

FUND 101 General Fund								
	-	6 months 2016	Actual	Actual	2016	2017		
	Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes	
Village Clerk								
101-51420-111 Regular salaries/wages	37,930.89	30,760.11	62,610.24	62,756.31	66,691.00	66,691.00	includes exp prev chg to 203	
101-51420-112 Overtime Wages	830.00	-	63.54	107.53	830.00	-		
101-51420-113 Part-time wages	9,500.00	-	9,443.25	6,988.05	9,500.00	14,040.00	\$15/hr for 20hrs/wk /split 101 & 602	
101-51420-115 Holiday	-	-	-	624.06	-	-		
101-51420-116 Vacation	(2,589.08)	2,589.08	3,599.28	4,330.39	-	-		
101-51420-117 Sick pay	(737.40)	737.40	405.20	415.79	-	-		
101-51420-119 Other	-	-	-	-	-	-		
101-51420-131 FICA	3,576.08	1,938.92	4,493.56	4,322.02	5,515.00	6,448.37		
101-51420-132 Medicare	841.51	453.49	1,050.89	1,010.76	1,295.00	1,508.09		
101-51420-133 Pension	4,905.47	4,974.53	9,484.44	9,674.64	9,880.00	12,883.00		
101-51420-134 Health insurance	10,199.58	10,950.42	18,046.90	19,418.11	21,150.00	24,092.64		
101-51420-136 FLEX	217.54	422.46	631.95	596.84	640.00	640.00		
101-51420-290 Other contractual services	1,000.00	-	-	89.13	1,000.00	1,000.00		
101-51420-310 Office supplies	2,473.37	526.63	1,131.89	1,193.35	3,000.00	3,000.00		
101-51420-320 Publications/subscription/dues	3,482.96	3,517.04	5,727.43	5,747.04	7,000.00	7,000.00		
101-51420-330 Travel/Training/Education/Mtgs	925.00	75.00	263.08	297.70	1,000.00	1,000.00		
101-51420-390 Other supplies and expense	3,299.17	6,700.83	9,970.17	12,144.70	10,000.00	10,000.00		
Total Village Clerk	75,855.09	63,645.91	126,921.82	129,716.42	139,501.00	171,578.10		
Elections								
101-51440-111 Regular salaries/wages	3,687.34	1,312.66	3,422.30	930.51	5,000.00	3,000.00	2 elections in 2017	
101-51440-131 FICA	166.80	81.40	212.17	57.68	250.00	166.00		
101-51440-132 Medicare	40.96	19.04	48.61	13.49	60.00	43.50		
101-51440-320 Publications/subscription/dues	1,214.11	285.89	583.88	752.33	1,500.00	1,500.00		
101-51440-390 Other supplies and expense	3,384.24	3,635.76	5,299.95	3,515.95	7,000.00	5,000.00		
Total Elections	8,475.25	5,334.75	9,587.71	5,269.96	13,810.00	9,729.50		
Accounting								
101-51510-111 Regular salaries/wages	17,547.70	19,702.30	26,728.37	29,366.19	37,250.00	45,901.00	includes exp prev chg to 203	
101-51510-112 Over-time wages	-	-	-	-	-	-		
101-51510-115 Holiday	-	-	109.38	111.60	-	-		
101-51510-116 Vacation	-	-	1,783.94	978.39	-	-		
101-51510-117 Sick pay	(4,098.53)	4,098.53	69.04	256.23	-	-		
101-51510-119 Other	-	-	-	-	-	-		
101-51510-131 FICA	910.00	1,485.00	2,055.51	2,100.55	2,395.00	2,845.86		
101-51510-132 Medicare	216.74	347.26	480.72	491.39	564.00	665.56		
101-51510-133 Pension	1,649.90	145.10	3,286.68	3,351.96	1,795.00	4,131.13		
101-51510-134 Health insurance	6,522.98	7,977.02	12,331.52	13,980.27	14,500.00	17,346.70		
101-51510-136 FLEX	179.14	260.86	395.82	431.60	440.00	440.00		
101-51510-210 Professional services	2,892.37	27,107.63	29,195.33	28,601.16	30,000.00	30,000.00		
101-51510-290 Other contractual services	6,088.00	5,914.00	11,470.00	11,706.00	12,000.00	12,000.00		
101-51510-310 Office supplies	180.01	119.99	384.55	175.23	300.00	300.00		
101-51510-320 Publications/subscription/dues	-	-	-	-	-	-		
101-51510-330 Travel/Training/Education/Mtgs	-	-	-	-	-	1,000.00		
101-51510-390 Other supplies and expense	1,324.95	1,175.05	2,547.69	3,590.88	2,500.00	2,500.00		
Total Accounting	33,411.26	68,332.74	80,838.55	95,141.43	101,744.00	117,130.26		

	FUND 101 General Fund							
		-	6 months 2016	Actual	Actual	2016	2017	
		Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
	Assessor							
101-51530-290	Other contractual services	11,447.87	18,552.13	30,271.59	23,817.30	30,000.00	30,000.00	
	Total assessor	11,447.87	18,552.13	30,271.59	23,817.30	30,000.00	30,000.00	
	Risk Management							
101-51540-511	Liability	18,827.00	51,373.00	60,223.09	76,598.59	70,000.00	70,000.00	
101-51540-513	Workers compensation	22,480.00	42,520.00	54,581.00	67,351.00	65,000.00	65,000.00	
	Total Risk Management	41,107.00	93,893.00	114,804.09	143,949.59	135,000.00	135,000.00	
	Village Hall							
101-51600-221	Electricity and gas	46,359.90	23,640.10	76,404.01	59,417.05	70,000.00	70,000.00	
101-51600-222	Telephone	2,442.17	2,557.83	5,062.58	5,410.47	5,000.00	5,000.00	
101-51600-223	Water and sewer	1,836.82	1,163.18	2,804.25	3,140.94	3,000.00	3,000.00	
101-51600-290	Other contractual services	14,381.98	15,618.02	23,831.87	25,053.71	30,000.00	30,000.00	
101-51600-360	Repair and maintenance supplie	4,609.35	2,390.65	4,719.60	5,343.58	7,000.00	7,000.00	
101-51600-390	Other supplies and expense	2,215.89	1,784.31	2,001.77	3,318.64	4,000.00	4,000.00	
101-51600-530	Lease and rental payments	1,299.14	700.86	1,601.49	1,818.46	2,000.00	2,000.00	
	Total Village Hall	73,145.05	47,854.85	116,425.57	103,502.85	121,000.00	121,000.00	
101-51910-000	Bad Debt Exp-Prop Tax	-	-	24,197.00	14,402.00			
	Employee benefits							
101-51980-135	Unemployment Compensation	5,000.00	-	9,828.06	9,987.54	5,000.00	5,000.00	
	Total Employee Benefits	5,000.00	-	9,828.06	9,987.54	5,000.00	5,000.00	
	Contingency Fund							
101-51990-390	Contingency Fund	25,000.00	-	-	-	25,000.00	75,000.00	
	Total Contingency Fund	25,000.00	-	-	-	25,000.00	75,000.00	

FUND 101 General Fund								
		-	6 months 2016	Actual	Actual	2016	2017	
		Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
Police Dept								
101-52100-111	Regular salaries/wages	293,256.76	246,741.24	486,536.91	467,147.74	540,000.00	744,465.00	1 add'l new hire as of 7.1 for 11 total
101-52100-112	Over-time wages	2,510.24	36,604.76	43,407.25	84,961.47	39,115.00	40,000.00	
101-52100-113	Part-time wages	41,847.82	18,152.18	88,875.65	48,172.77	60,000.00	36,120.00	cross guards/recs clerk
101-52100-114	Paid on call	-	-	-	-	-	-	
101-52100-115	Holiday	-	-	-	-	-	-	
101-52100-116	Vacation	-	-	2,004.80	5,178.00	-	-	
101-52100-117	Sick pay	(19,091.59)	19,091.59	9,456.80	31,675.29	-	-	
101-52100-119	Other	-	-	(2,179.32)	-	-	-	
101-52100-131	FICA	18,023.37	22,161.63	47,263.84	45,728.43	40,185.00	50,876.27	
101-52100-132	Medicare	4,221.96	5,163.04	11,053.62	10,694.68	8,405.00	11,896.48	
101-52100-133	Pension	38,062.54	30,952.46	62,588.58	57,402.05	69,015.00	85,386.00	1 add'l new hire as of 7.1 for 11 total
101-52100-134	Health insurance	106,389.85	88,410.15	140,596.57	161,115.79	194,800.00	191,146.21	1 add'l new hire as of 7.1 for 11 total
101-52100-135	Uniforms	2,426.62	6,073.38	7,682.88	11,746.89	8,500.00	8,500.00	
101-52100-136	FLEX	3,573.72	2,841.28	5,345.85	6,341.40	6,415.00	6,415.00	
101-52100-222	Telephone	7,258.79	6,241.21	12,616.99	13,435.57	13,500.00	13,500.00	
101-52100-290	Other contractual services	35,387.90	84,612.10	118,158.23	116,028.13	120,000.00	150,000.00	increased to \$150,000(dispatch)
101-52100-310	Office supplies	(43.76)	3,543.76	3,481.47	3,785.93	3,500.00	3,500.00	
101-52100-320	Publications/subscription/dues	1,985.85	1,014.15	2,794.40	2,035.76	3,000.00	3,000.00	
101-52100-330	Travel/Training/Education/Mlgs	5,099.31	4,900.69	10,463.31	10,560.59	10,000.00	10,000.00	
101-52100-350	Vehicle Fuel Expense	32,283.02	7,716.98	45,008.20	25,097.74	40,000.00	40,000.00	
101-52100-385	Grant exp- Bots	-	-	-	-	-	-	
101-52100-390	Other supplies and expense	22,999.69	7,000.31	29,778.21	31,714.28	30,000.00	30,000.00	
101-52100-530	Lease and rental payments	-	-	-	-	-	-	
Total Police Dept		596,194.09	581,240.91	1,125,944.02	1,142,822.51	1,187,435.00	1,424,786.96	
Fire Dept								
101-52200-111	Regular salaries/wages	-	-	-	-	-	-	
101-52200-112	Over-time wages	-	-	-	-	-	-	
101-52200-113	Part-time wages	-	-	-	-	-	-	
101-52200-135	Uniforms	-	-	-	-	-	-	
101-52200-223	Water and sewer	-	-	-	-	-	-	
101-52200-240	Repair and maintenace services	-	-	-	-	-	-	
101-52200-290	Other contractual services	292,949.50	289,890.50	571,265.00	576,125.00	582,840.00	645,000.00	
Total Fire Dept		292,949.50	289,890.50	571,265.00	576,125.00	582,840.00	645,000.00	

	FUND 101 General Fund							
		-	6 months 2016	Actual	Actual	2016	2017	
	Ambulance	Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
101-52300-111	Regular salaries/wages	-	-	-	-	-	-	
101-52300-112	Over-time wages	-	-	-	-	-	-	
101-52300-113	Part-time wages	-	-	-	-	-	-	
101-52300-240	Repair and maintenace services	-	-	-	-	-	-	
101-52300-290	Other contractual services	292,949.50	289,890.50	571,265.00	576,125.00	582,840.00	645,000.00	
101-52300-400	EMS Supplies	-	-	-	-	-	-	
	Total Ambulance	292,949.50	289,890.50	571,265.00	576,125.00	582,840.00	645,000.00	
	Building Inspector/Property Maint							
101-52400-113	Part-time wages	-	-	-	-	-	20,000.00	prop and grounds position
101-52400-115	Holiday	-	-	-	-	-	-	
101-52400-116	Vacation	-	-	-	-	-	-	
101-52400-117	Sick pay	-	-	-	-	-	-	
101-52400-119	Other	-	-	-	-	-	-	
101-52400-131	FICA	-	-	-	-	-	1,240.00	
101-52400-132	Medicare	-	-	-	-	-	290.00	
101-52400-133	Pension	-	-	-	-	-	-	
101-52400-134	Health Insurance	-	-	-	-	-	-	
101-52400-136	FLEX	-	-	-	-	-	-	
101-52400-210	Professional services	10,000.00	-	7,795.44	34,450.00	10,000.00	10,000.00	
101-52400-290	Other contractual services	13,475.00	9,625.00	23,100.00	23,100.00	23,100.00	23,100.00	
101-52400-310	Office supplies	-	-	-	-	-	500.00	
101-52400-320	Publications/subscription/Dues	-	-	-	-	-	-	
101-52400-330	Travel/Training/Education/Mtgs	-	-	-	-	-	500.00	
101-52400-350	Vehicle Fuel Expense	-	-	-	-	-	1,000.00	
101-52400-390	Other supplies and expense	200.00	-	34.03	310.00	200.00	-	
	Total Building Inspector	23,675.00	9,625.00	30,929.47	57,860.00	33,300.00	56,630.00	

FUND 101 General Fund								
		-	6 months 2016	Actual	Actual	2016	2017	
		DH YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
	Highway & Streets Supervision							
101-53100-111	Regular salaries/wages	31,746.30	26,133.70	32,996.29	47,398.73	57,880.00	58,806.00	
101-53100-112	Over-time wages	-	-	-	-	-	-	
101-53100-113	Part-time wages	-	-	-	-	-	-	
101-53100-115	Misc wages	-	-	129.89	-	-	-	
101-53100-116	Vacation	(1,107.37)	1,107.37	5,268.62	5,700.88	-	-	
101-53100-117	Sick pay	(664.41)	664.41	81.24	-	-	-	
101-53100-119	Other	-	-	-	-	-	-	
101-53100-130	Employee benefits	-	-	-	-	-	-	
101-53100-131	FICA	2,080.62	1,944.38	2,701.54	3,439.36	4,005.00	3,645.97	
101-53100-132	Medicare	485.26	454.74	631.82	804.34	940.00	852.69	
101-53100-133	Pension	3,348.08	3,310.92	3,905.88	6,063.43	6,660.00	6,763.00	
101-53100-134	Health Insurance	8,789.19	5,910.81	10,063.01	12,282.06	14,700.00	11,564.47	
101-53100-136	FLEX	(50.46)	400.46	429.36	52.37	350.00	360.00	
101-53100-210	Professional services	-	-	-	-	-	-	
101-53100-290	Other contractual services	-	-	-	-	-	-	
101-53100-310	Office supplies	283.61	36.39	216.88	320.96	300.00	300.00	
101-53100-320	Publications/subscription/Dues	-	-	-	-	-	-	
101-53100-330	Travel/Training/Education/Mtgs	916.36	83.64	-	48.88	1,000.00	3,000.00	
101-53100-350	Vehicle Fuel Expense	716.22	283.78	648.83	80.45	1,000.00	1,000.00	
101-53100-390	Other supplies and expense	(152.17)	1,152.17	-	523.77	1,000.00	1,000.00	
	Total Highway Supervision	46,352.23	41,482.77	57,073.46	76,725.23	87,835.00	87,282.13	
	Highway Garage							
101-53270-221	Electricity and gas	5,482.82	2,517.08	9,158.83	5,369.98	8,000.00	8,000.00	
101-53270-222	Telephone	952.72	547.28	1,330.88	1,259.78	1,500.00	1,500.00	
101-53270-223	Water and sewer	448.60	551.40	1,451.99	1,523.70	1,000.00	1,000.00	
101-53270-240	Repair and maintenance services	500.00	-	439.77	-	500.00	500.00	
101-53270-290	Other contractual services	176.00	324.00	136.00	371.00	500.00	500.00	
101-53270-350	R&M Hwy Equip	6,463.82	5,536.18	11,570.88	11,225.04	12,000.00	12,000.00	
101-53270-390	Other supplies and expense	288.06	731.94	1,516.89	1,098.02	1,000.00	1,000.00	
	Total Highway Garage	14,262.12	10,207.88	25,605.24	20,847.52	24,500.00	24,500.00	

FUND 101 General Fund								
		-	6 months 2016	Actual	Actual	2016	2017	
	Highways and Streets	Diff YTD to Bud	YTD	2014	2015	Budget	Budget	Notes
101-53300-111	Regular salaries/wages	76,330.95	39,269.05	83,823.69	79,398.31	115,600.00	131,548.00	
101-53300-112	Over-time wages	(891.57)	1,401.57	7,725.79	7,926.89	710.00	8,000.00	
101-53300-113	Part time wages	6,297.00	-	546.49	1,645.13	6,297.00	-	
101-53300-115	Misc wages	(196.10)	196.10	807.52	409.44			
101-53300-116	Vacation	(6,058.01)	6,058.01	17,729.51	16,955.21			
101-53300-117	Sick pay	(7,773.05)	7,773.05	7,979.65	11,863.07			
101-53300-119	Other	-	-	-	-			
101-53300-131	FICA	3,959.29	3,642.71	7,897.88	7,158.47	7,602.00	8,155.98	
101-53300-132	Medicare	928.02	851.98	1,846.85	1,874.21	1,778.00	1,907.45	
101-53300-133	Pension	10,507.10	9,537.90	18,220.80	18,220.80	20,045.00	14,166.00	any adjustment needed for this?
101-53300-134	Health insurance	18,189.88	23,490.12	33,858.27	36,052.69	41,680.00	39,920.11	
101-53300-135	Uniforms	324.00	276.00	650.87	355.92	600.00	1,000.00	
101-53300-136	FLEX	588.90	1,136.10	1,608.02	1,317.83	1,725.00	2,000.00	
101-53300-210	Professional services	-	-	-	-	-	-	
101-53300-240	R&M Srvc- Crack Sealing	613.10	6,386.60	881.31	6,255.08	7,000.00	7,000.00	
101-53300-290	Other contractual ASPHALT	5,747.53	4,252.47	10,309.82	7,786.36	10,000.00	10,000.00	
101-53300-310	Office supplies	-	-	-	-	-	-	
101-53300-320	Publications/subscription/Dues	-	-	-	-	-	-	
101-53300-330	Travel/Training/Education/Mtgs	-	-	-	-	-	-	
101-53300-350	Vehicle Fuel Expense	11,323.01	4,176.99	14,318.76	10,281.42	15,500.00	15,500.00	
101-53300-370	Roadway supplies	49,971.35	15,028.65	24,653.29	30,737.00	65,000.00	45,000.00	salt
101-53300-390	Other supplies and expense	3,060.45	1,939.55	3,237.57	3,739.50	5,000.00	5,000.00	
	Total Highways & Streets	173,119.85	125,417.15	236,096.19	241,777.13	298,537.00	289,197.53	
	Street Lighting	-	-	-	-	-	-	
101-53420-221	Electricity	52,791.27	55,208.73	104,935.22	103,700.43	108,000.00	112,000.00	
	Total Street Lighting	52,791.27	55,208.73	104,935.22	103,700.43	108,000.00	112,000.00	
	Mass Transit	-	-	-	-	-	-	
101-53520-290	Other Contractual Services	-	-	-	-	-	50,000.00	bus contract from 203
	Total Street Lighting	-	-	-	-	-	50,000.00	
	Refuse and Garbage Collection							
101-53620-290	Other contractual services	111,874.00	78,126.00	180,709.51	180,466.40	190,000.00	195,000.00	
	Total Refuse & Garbage Collecti	111,874.00	78,126.00	180,709.51	180,466.40	190,000.00	195,000.00	
	Recycling							
101-53635-111	Regular salaries/wages	6,518.88	3,876.12	9,921.93	12,720.73	10,395.00	11,777.00	
101-53635-112	Over-time wages	(1,568.86)	2,273.86	864.07	417.85	705.00	1,500.00	
101-53635-113	Part time wages	1,895.00	-	1,657.22	2,080.28	1,895.00	-	
101-53635-119	Other	-	-	-	-	-	-	
101-53635-131	FICA	426.71	379.29	773.48	936.59	806.00	730.17	
101-53635-132	Medicare	101.30	86.70	180.91	219.07	190.00	170.77	
101-53635-133	Pension	-	-	-	-	-	1,336.00	
101-53635-134	Health	-	-	-	-	-	3,766.05	
101-53635-290	Other contractual services	50,718.23	29,281.77	77,270.48	80,596.89	80,000.00	82,500.00	
	Total Recycling	58,091.26	35,899.74	90,668.09	98,951.41	93,991.00	101,779.99	

FUND 101 General Fund							
		-	6 months 2016			2016	2017
		Diff YTD to Bud	YTD			Budget	Budget
	Health Services						Notes
101-54100-290	Other contractual services	19,814.50	18,185.50	36,443.58	36,502.14	38,000.00	38,000.00
101-54100-390	Other supplies and exp- Dog ex	5,337.99	3,162.01	13,238.60	12,943.85	8,500.00	9,000.00
	Total Health Services	25,152.49	21,347.51	49,682.18	49,445.99	46,500.00	47,000.00
	Parks						
101-55200-111	Regular salaries/wages	25,324.80	30,660.20	53,440.97	57,750.35	55,985.00	63,644.00
101-55200-112	Over-time wages	1,040.00	-	1,275.30	-	1,040.00	-
101-55200-113	Part-time wages	3,000.00	-	2,594.27	2,183.26	3,000.00	-
101-55200-131	FICA	1,818.93	1,906.07	3,523.46	3,691.77	3,725.00	3,945.93
101-55200-132	Medicare	425.25	445.75	824.07	863.45	871.00	922.84
101-55200-133	Pension	-	-	-	-	-	6,682.00
101-55200-134	Health	-	-	-	-	-	18,830.24
101-55200-210	Landscaping	5,000.00	-	4,239.01	-	5,000.00	5,000.00
101-55200-223	Water and sewer	651.60	548.40	1,377.80	1,433.40	1,200.00	1,200.00
101-55200-240	Repair and maintenace services	1,500.00	-	720.14	878.69	1,500.00	1,500.00
101-55200-290	Other contractual services	1,358.40	641.60	2,222.00	1,811.40	2,000.00	2,000.00
101-55200-350	R&M Park Equipment	1,711.78	288.24	2,421.89	750.88	2,000.00	2,000.00
101-55200-385	Grant exp - Kirkorian	-	-	-	-	-	-
101-55200-380	Grant exp- Forestry	-	-	4,824.00	-	-	-
101-55200-390	Other supplies and expense	4,617.04	382.96	2,783.73	3,703.70	5,000.00	5,000.00
	Total Parks	46,447.78	34,873.22	80,246.64	73,066.90	81,321.00	110,725.01
	Recreation Programs & Events						
101-55300-111	Regular wages	-	-	-	-	-	summer recreation program??
101-55300-131	FICA	-	-	-	-	-	-
101-55300-132	Medicare	-	-	-	-	-	-
101-55300-290	Other contractual services	127.80	372.20	1,006.26	416.55	500.00	1,000.00
	Total recreation	127.80	372.20	1,006.26	416.55	500.00	1,000.00
	Planning Commission Meetings						
101-56300-111	Regular salaries/wages	1,490.00	670.00	1,100.00	1,210.00	2,160.00	2,160.00
101-56300-131	FICA	93.46	41.54	68.20	75.02	135.00	133.92
101-56300-132	Medicare	22.21	9.79	16.05	17.66	32.00	31.32
101-56300-290	Other contractual services	-	-	-	-	-	-
101-56300-390	Other supplies and expense	-	-	-	-	-	-
	Total Planning Commission Meet	1,605.67	721.33	1,184.25	1,302.68	2,327.00	2,325.24
	Board of Zoning						
101-56400-111	Regular salaries/wages	-	-	-	-	-	-
101-56400-131	FICA	-	-	-	-	-	-
101-56400-132	Medicare	-	-	-	-	-	-
	Total Zoning exp	-	-	-	-	-	-

FUND 101 General Fund								
	Diff YTD to Bud	6 months 2016 YTD	Actual 2014	Actual 2015	2016 Budget	2017 Budget	Notes	
Economic development								
101-56700-111 Regular salaries/wages	-	1,440.00	-	-	1,440.00	1,440.00		
101-56700-131 FICA	0.72	89.28	-	-	90.00	89.28		
101-56700-132 Medicare	0.10	20.90	-	-	21.00	20.88		
101-56700-290 Other contractual services	(1,008.77)	2,009.77	2,013.00	2,013.00	1,000.00	-		
101-56700-400 Bad Debt Exp	-	-	-	-	-	-		
101-56700-390 Other supplies and expense	-	-	-	-	-	-		
Total Economic development	(1,008.95)	3,559.95	2,013.00	2,013.00	2,551.00	1,550.16		
Police Commission								
101-56800-111 Wages	600.00	-	300.00	570.00	600.00	600.00		
101-56800-131 FICA	38.00	-	18.60	35.34	38.00	37.20		
101-56800-132 Medicare	8.00	-	4.40	8.36	8.00	8.70		
101-56800-210 Professional Services	-	-	-	-	-	-		
101-56800-390 Other Supplies	-	-	-	-	-	-		
Total Police Commission	646.00	-	323.00	613.70	646.00	645.90		
Other Expenses								
101-56200-620 Interest	-	-	-	-	-	-		
101-59301-900 Trans to Debt Service	-	-	-	-	-	-		
101-69401-900 Transfer out to 401	20,251.00	-	9,000.00	100,000.00	20,251.00	280,000.00		
101-69403-900 Transfer out to 218	-	-	-	-	-	-		
101-69404-900 Transfer to Fund 301	-	-	-	-	-	283,533.50		
101-69402-900 Transfer out to 402	-	-	-	-	-	-		
Total Other	20,251.00	-	9,000.00	100,000.00	20,251.00	563,533.50		
TOTAL FUND EXPENDITURE	2,164,483.08	1,958,442.82	3,929,281.89	4,030,338.01	4,122,926.00	5,296,464.83		
TOTAL FUND REVENUE	1,464,104.97	2,659,535.03	4,003,949.32	4,315,425.64	4,123,640.00	5,297,832.88		
NET REVENUES OVER EX	(700,378.11)	701,092.11	74,667.43	285,087.63	714.00	1,368.05		

FUND 210

TRAIN DEPOT FUND

	FUND 210 TRAIN DEPOT								
		-	6 months 2016			2016	2017		
		Diff YTD to BUD	YTD			Budget	Budget	Notes	
	Intergovernmental Revenues								
210-43610-000	Amtrak Expense Sharing Revenue	42,660.22	32,339.78	69,561.75	74,431.84	75,000.00	55,000.00	based on 2016 actual	
210-43510-000	State Grants	-	-	-	-	-	-		
210-48200-000	Rent	-	-	-	-	-	-		
210-48300-000	Sales	-	-	-	-	-	-		
210-48400-000	Parking Revenue	31,323.55	38,676.45	84,151.35	87,636.73	70,000.00	84,000.00		
	TOTAL FUND REVENUE	73,983.77	71,016.23	153,713.10	162,068.57	145,000.00	139,000.00		
	Expenditures								
210-52300-290	Other contractual services	36,053.83	23,946.17	41,156.60	43,478.63	60,000.00	50,000.00		
210-52300-390	Other supplies and expense	(23,942.75)	78,942.75	50,743.28	109,868.60	55,000.00	75,000.00		
	Total Expenditures	12,111.08	102,888.92	91,899.88	153,347.23	115,000.00	125,000.00		
210-59220-000	Transfer to General Fund	2,200.00	-	2,200.00	2,200.00	2,200.00	2,200.00		
	Maint of Depot								
210-62832-111	Regular salaries/wages	4,023.27	515.73	4,332.25	4,773.66	4,539.00	5,262.00		
210-62832-112	Over-time wages	85.00	-	-	-	85.00	-		
210-62832-113	Part-time wages	-	-	98.66	-	-	-		
210-62832-131	FICA	255.22	31.78	273.62	294.30	287.00	326.24		
210-62832-132	Medicare	60.57	7.43	63.99	68.82	68.00	-		
210-62832-133	Pension	-	-	-	-	-	535.00		
210-62832-134	Health	-	-	-	-	-	1,506.42		
	Total Maint of Depot	4,424.06	554.94	4,768.52	5,136.78	4,979.00	7,629.66		
	TOTAL FUND EXPENDITURES	18,735.14	103,443.86	98,868.40	160,684.01	122,179.00	134,829.66		
	NET REVS OVER EXPS	55,248.63	(32,427.63)	54,844.70	1,384.56	22,821.00	4,170.34		

FUND 214

FIREWORKS FUND

	FUND 214 FIREWORKS								
		-	6 months 2016	Actual	Actual	2016	2017		
		Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes	
	Revenues								
214-48500-000	Donations	14,100.00	900.00	20,822.36	17,267.00	15,000.00	15,000.00		
214-48600-000	Misc Revenue	-	-			-	-		
214-48700-000	Raffle Sales	-	-						
214-49210-000	Transfer in from General Fund	-	-						
214-49300-000	Fund Balance Applied	-	-						
	Total Fund Revenue	14,100.00	900.00	20,822.36	17,267.00	15,000.00	15,000.00		
	Expenditures								
214-59220-900	Transfer to Fund 101 (Parks)	-				-	-		
214-55300-290	Other contractual services	15,335.45	(335.45)	21,717.24	2,363.26	15,000.00	15,000.00		
	Total Expenditures	15,335.45	(335.45)	21,717.24	2,363.26	15,000.00	15,000.00		
	Net revenues over Expenditures	(1,235.45)	1,235.45	(894.88)	14,903.74	-	-		

FUND 215

PARK IMPACT FEES FUND

FUND 215 PARK IMPACT FEES								
	FUND 215	Park Impact						
	-	6 months 2016	Actual	Actual	2016	2017		
	Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes	
Revenues								
215-46720-000	Park Impact Fees	(250.00)	1,250.00	5,000.00	1,250.00	1,000.00	1,250.00	
215-48100-000	Interest Revenue	(10.20)	10.20	4.39	6.78			
215-49300-000	Fund Bal Applied	-	-					
215-48500-000	Donations	-	-					
	Total fund revenue	(260.20)	1,260.20	5,004.39	1,256.78	1,000.00	1,250.00	
Expenditures								
215-55300-290	Other contractual services	-	-					
215-57210-810	Purchase Equipment	-	-					
215-57510-820	Purchase walkways	-	-	-	-			
215-57510-830	Construct building	-	-					
215-55300-390	Other supplies and expense	-	-					
	Total expenses	-	-	-	-	-	-	
	Net revenues over Exps	(260.20)	1,260.20	5,004.39	1,256.78	1,000.00	1,250.00	

FUND 218

BEAUTIFICATION

COMMITTEE FUND

	FUND 218 BEAUTIFICATION								
		-	6 months 2016	Actual	Actual	2016	2017		
		Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes	
	Revenues								
218-48500-000	Donations	(1,300.00)	2,300.00	735.00	1,210.00	1,000.00	1,000.00		
218-49300-000	Fund Bal Applied	500.00	-	500.00	500.00	500.00	500.00		
218-49230-000	trans from Iron Horse								
218-49220-000	Trans from General fund	-	-		800.00				
	Total Revenues	(800.00)	2,300.00	1,235.00	2,510.00	1,500.00	1,500.00		
	Expenses								
218-52300-390	Other supplies and expense	(1,042.37)	2,542.37	1,132.59	909.51	1,500.00	1,500.00		
	Net revenues over exps	242.37	(242.37)	102.41	1,600.49	-	-		

FUND 219

COMMUNITY EVENTS FUND

	FUND 219 COMMUNITY EVENTS								
		-	6 months 2016	Actual	Actual	2016	2017		
		Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes	
	Revenues								
219-48500-000	Donations	(2,571.75)	4,071.75	4,874.40	4,627.29	1,500.00	1,500.00		
219-49210-000	Transfer in from General Fund	-	-						
	Total revenues	(2,571.75)	4,071.75	4,874.40	4,627.29	1,500.00	1,500.00		
	Expenses								
219-55300-290	Other Contractual Services	(260.00)	260.00	-	-	-	-		
219-55300-390	Other supplies and expense	423.46	1,076.54	3,335.34	3,028.68	1,500.00	1,500.00		
219-59220-910	Trans to 101 Parks				3,800.00				
219-59220-905	Transfer to Beautification				800.00				
	Total expenses	163.46	1,336.54	3,335.34	7,628.68	1,500.00	1,500.00		
	Net revenues over exps	(2,735.21)	2,735.21	1,539.06	(3,001.39)	-	-		

FUND 221

STORM WATER FUND

FUND 221 STORMWATER

			6 months 2018	Actual	Actual	2016	2017	
	Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes	
Revenues								
221-42900-000 Special Assessments	-	3,295.00	4,793.32	3,359.00	3,295.00	2,500.00		
221-46400-000 Stormwater Management Fees	242,271.54	8,728.46	243,831.36	254,074.72	251,000.00	270,000.00		
221-48130-000 Interest on Special Assessment	137.11	937.89	1,287.02	1,075.98	1,075.00	1,000.00		
221-48500-000 sale of rain barrels	-	-	564.00	-	-	-		
221-49100-00 Proceeds from LT Debt	-	-	210,000.00	207,000.00	-	-		
221-48600-000 Misc rev	-	-	4,070.91	-	-	-		
221-49300-000 Fund Balance Applied	-	-	-	-	-	-		
Total revenues	242,408.65	12,961.35	464,546.61	465,509.70	255,370.00	273,500.00		
Exps								
221-53440-210 Outside Services Employed	40,084.28	14,915.72	93,374.17	28,481.08	55,000.00	55,000.00		
221-53440-240 R&M Equipment	5,000.00	-	2,755.12	4,121.74	5,000.00	5,000.00		
221-53440-290 Other contractual services	3,860.68	1,139.32	8,157.89	-	5,000.00	5,000.00		
221-53440-330 Travel/Training/Education/Mtgs	-	-	-	-	-	-		
221-53440-295 Theama Grant	-	-	-	-	-	-		
221-53440-350 Vehicle fuel exp	4,841.40	1,158.60	4,825.91	3,043.28	6,000.00	6,000.00		
221-53440-390 Other supplies and expense	3,939.60	1,060.40	1,995.73	1,013.19	5,000.00	5,000.00		
221-53440-392 Storm water Repair & Maintenance	19,857.42	142.58	1,476.03	15,908.97	20,000.00	30,000.00		
221-53440-400 Municipal Flood Control-Theama	-	-	-	105,452.25	-	-		
221-53440-395 Rain Barrel exp	(3,854.79)	3,854.79	62.97	-	-	-		
221-53440-530 Lease and rental payments	-	-	-	-	-	-		
Total	73,728.59	22,271.41	112,647.82	158,020.51	96,000.00	106,000.00		
221-58100-610 Principal	-	85,000.00	55,000.00	65,000.00	85,000.00	85,000.00	Ehlers schedule	
221-58100-611 Principle- Sweeper	-	-	21,684.32	-	-	-		
221-58200-620 Interest	9,297.00	9,816.00	22,248.75	19,601.00	19,113.00	17,996.25	Ehlers schedule	
221-58200-690 Fees	(128.00)	128.00	-	256.00	-	-		
221-58200-700 Discount	-	-	1,470.00	6,611.00	-	-		
221-58200-621 Interest- Sweeper	-	-	1,211.68	-	-	-		
Total Principle and Interest	9,169.00	94,944.00	101,614.75	91,468.00	104,113.00	102,996.25		
Transfers								
221-59210-900 Transfer out to General Fund	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00		
221-59500-900 Payment to refund Bond escrow	-	-	-	-	-	-		
221-59301-900 Transfer to Debt Service Fund	-	-	-	-	-	-		
Total Transfers	10,000.00	-	10,000.00	10,000.00	10,000.00	10,000.00		
Supervision- Engineer								
221-62820-111 Regular salaries/wages	5,294.39	4,355.61	5,630.68	7,768.53	9,650.00	9,801.00		
221-62820-115 Misc Income	-	-	21.66	-	-	-		
221-62820-116 Vacation	(184.55)	184.55	878.11	950.13	-	-		
221-62820-117 Sick pay	(110.74)	110.74	13.54	-	-	-		
221-62820-131 FICA	345.87	324.13	450.30	573.22	670.00	607.66		
221-62820-132 Medicare	84.19	75.81	105.35	134.11	160.00	142.11		
221-62820-133 Pension	558.12	551.88	651.00	1,010.59	1,110.00	1,127.00		
221-62820-134 Health Insurance	64.97	985.03	1,603.16	1,852.88	1,050.00	1,927.41		
221-62820-136 FLEX	30.75	29.25	28.66	5.23	60.00	60.00		
Total Supervision	6,063.00	6,617.00	9,382.46	12,294.69	12,700.00	13,665.19		
Maint of S/W Sysytem								
221-62832-111 Regular salaries/wages	11,856.15	6,298.85	17,329.42	16,837.11	18,155.00	20,797.00		
221-62832-112 Over-time wages	432.15	67.85	-	193.95	500.00	500.00		
221-62832-113 Part-time wages	230.00	-	176.51	335.70	230.00	-		
221-62832-131 FICA	748.67	391.33	1,088.23	1,068.66	1,140.00	1,289.41		
221-62832-132 Medicare	175.46	91.52	254.54	249.92	267.00	301.56		
221-62832-133 Pension	704.14	635.86	1,214.72	1,214.72	1,340.00	2,138.00		
221-62832-134 Health Insurance	1,230.52	1,569.48	2,656.99	2,860.64	2,800.00	6,025.68		
221-62832-136 FLEX	44.31	75.69	155.11	88.15	120.00	120.00		
Total Hrlly wages	15,421.42	9,130.58	22,875.52	22,848.85	24,552.00	31,171.85		
TOTAL EXPENSES	114,402.01	132,962.99	256,520.55	294,632.05	247,365.00	263,833.09		
TOTAL REVENUE	242,408.65	12,961.35	464,546.61	465,509.70	255,370.00	273,500.00		
NET REVENUE OVER EXPS	128,006.64	(120,001.64)	208,026.06	170,877.65	8,005.00	9,666.91		

FUND 301

DEBT SERVICE FUND

FUND 301 DEBT SERVICE							
		-	6 months 2016	Actual	Actual	2016	2017
	Diff YTD to BUD	YTD	2014	2015	Budget	Budget	Notes
Revenues							
301-41110-000	General property taxes	703,266.00	-	644,135.00	663,459.00	703,266.00	690,219.00
301-42900-000	Interest revenues	-	-	37.19	-	-	-
301-48100-000	Interest revenues	-	-	-	-	-	-
301-48130-000	Special Assessments	(9,557.94)	13,927.94	20,047.77	14,373.79	4,370.00	8,000.00
301-48200-000	Miscellaneous Revenues	-	-	153.75	-	-	-
301-49100-000	Proceeds of long-term debt	-	-	-	-	-	-
301-49210-000	Trans from Gen fund	-	-	-	-	-	283,533.50
	Transfer from 404	-	-	-	-	-	26,247.50
301-49500-000	Proceeds from Refunding Bond	-	-	-	-	-	-
301-49300-000	Fund balance applied	-	-	-	-	-	-
	Total revenues	693,708.06	13,927.94	664,219.96	677,986.54	707,636.00	1,008,000.00
Expenses							
301-58100-610	Principal	16,411.00	550,000.00	509,350.00	534,350.00	566,411.00	805,000.00 Ehlers schedule
301-58200-620	Interest	94,330.75	41,435.25	142,823.22	133,285.63	135,766.00	202,104.52 Ehlers schedule
301-58200-690	Fees	(222.00)	222.00	1,400.00	6,744.00	-	-
301-58200-700	Discount	-	-	-	-	-	-
301-58210-900	General Fund	-	-	-	-	-	-
301-59220-900	Special Revenue Funds	-	-	-	-	-	-
301-59240-900	Capital Projects Funds	-	-	-	-	-	-
301-59500-900	Payment to Refunded Bond	-	-	-	-	-	-
301-59260-000	Enterprise Funds	-	-	-	-	-	-
	Total expenses	110,519.75	591,657.25	653,573.22	674,379.63	702,177.00	1,007,104.52
	Net revenues over expenses	583,188.31	(577,729.31)	10,646.74	3,606.91	5,459.00	895.48

FUND 401

CAPITAL PROJECTS FUND

FUND 401 CAPITAL PROJECTS FUND							
	Diff YTD to BUD	6 months 2016 YTD	Actual 2014	Actual 2015	Budget 2016	Budget 2017	NOTES
Misc Revenues							
401-47231-000 Intergov't charges - transport	-	-	-	-	-	-	
401-42300-000 Street Improvements	23,308.79	6,691.21	29,024.30	53,451.35	30,000.00	21,000.00	
401-42500-000 Sidewalks	-	-	-	-	-	-	
401-43210-000 Federal Grants- Public Safety	-	-	-	-	-	-	
401-43520-000 State Grants Public Safety	-	-	-	-	-	-	
401-48100-000 Interest revenues	(27.04)	27.04	15.03	23.25	-	-	
401-48130-000 Interest on Spec. Assessments	-	-	11,191.75	116.15	-	-	
401-48500-000 Donations	-	-	-	-	-	-	
401-48300-000 Property sales	-	-	-	-	-	-	
401-48400-000 Insurance Recoveries	-	-	-	-	-	-	
401-48600-000 Misc Revenue	(15,613.70)	15,613.70	1.34	1,712.65	-	-	
401-49210-000 Trans from Gen fund	20,251.00	-	9,000.00	100,000.00	20,251.00	280,000.00	
401-49260-000 Trans from water utility	-	-	-	-	-	-	
401-49220-000 Trans from special rev	-	-	-	-	-	-	
401-49230-000 Trans from debt service	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	0.00	-	
401-49300-000 Fund balance applied	125,000.00	-	82,000.00	40,000.00	125,000.00	-	
Total Revenues	152,919.05	22,331.95	131,232.42	195,303.40	175,251.00	301,000.00	
Highway and Streets							
401-57210-810 Law Enforce equipment	-	-	-	-	-	-	
401-57210-820 Law Enforce Outlay	7,405.50	72,594.50	72,516.45	2,139.99	80,000.00	85,000.00	2 police squads
401-57324-810 General highway equipment	-	-	-	-	-	-	
401-57324-821 General highway outlay	-	-	-	-	-	-	
Total Highway Equipment	7,405.50	72,594.50	72,516.45	2,139.99	80,000.00	85,000.00	
Highway and Streets							
401-57331-820 Highway and street equipment	5,000.00	-	24,786.47	449.99	5,000.00	5,000.00	
401-57331-821 Highway and street outlay	5,000.00	-	5,167.95	-	5,000.00	5,000.00	
Total Highway and Streets	10,000.00	-	29,954.42	449.99	10,000.00	10,000.00	
FIRE							
401-57220-810 Capital Equipment	34,255.01	35,995.99	66,795.00	47,147.48	70,251.00	70,000.00	
Village Hall							
401-57140-810 Capital Equipment	4,350.00	1,650.00	2,404.98	482.60	6,000.00	16,000.00	voting machine
401-57140-820 Gen Bldg Outlay	(4,529.59)	5,529.59	-	-	1,000.00	1,000.00	
401-57140-830 Emergency Mngt	4,000.00	-	948.10	2,875.00	4,000.00	4,000.00	
401-57140-835 IT Upgrade	-	-	-	-	-	75,000.00	
401-57140-836 Software Upgrade	-	-	-	-	-	20,000.00	
401-57140-815 Gen Bldg - Equip- Generator	-	-	-	-	-	-	
Total Village Hall	3,820.41	7,179.59	3,353.08	3,357.60	11,000.00	116,000.00	
Parks							
401-57620-810 Parks Equipment	-	-	-	-	-	-	
Park Improvement	-	-	-	-	-	20,000.00	
Sidewalks							
401-57344-820 Sidewalk outlay	-	-	-	-	-	-	
Street Lighting							
401-57342-820 Street Lighting Outlay	-	-	-	-	-	-	
Total Fund Expenditures	55,480.92	115,770.08	172,618.95	53,095.06	171,251.00	301,000.00	
Net Revenues over Expenditures	97,438.13	(93,438.13)	(41,386.53)	142,208.34	4,000.00	-	

FUND 402

SIDEWALKS FUND

FUND 402 SIDEWALK								
		-	6 months 2016	Actual	Actual	Budget	Budget	
		Diff YTD to BUD	YTD	2014	2015	2016	2017	NOTES
	Revenues							
402-42500-000	Sidewalks	(10,314.83)	16,814.83	1,815.97	12,193.22	6,500.00	12,000.00	
402-48130-000	Interest- Assessments	-	-	-	-	-	200.00	
402-48600-000	Misc Revenue	-	-	188.98	-	-	-	
402-49401-000	Trans from Cap Projects	-	-	-	-	-	-	
402-49300-000	Fund bal applied	13,500.00	-	8,500.00	13,500.00	13,500.00	12,800.00	
402-49402-000	Trans from General Funds	-	-	-	-	-	-	
	Total Revenues	3,185.17	16,814.83	10,504.95	25,693.22	20,000.00	25,000.00	
	Expenditures	-	-	-	-	-	-	
402-67344-820	Sidewalk outlay	20,000.00	-	13,434.00	-	20,000.00	25,000.00	
	Net Revenues over Expenditures	(16,814.83)	16,814.83	(2,929.05)	25,693.22	-	-	

FUND 404

CAPITAL PROJECTS

BORROWED FUND

FUND 404 CAPITAL PROJECTS BORROWED FUND

		-	6 months 2016	Actual	Actual	Budget	Budget	
	Misc Revenues	Diff YTD to BUD	YTD	2014	2015	2016	2017	NOTES
404-41110-000	General property taxes	-	-	-	-	-	-	
404-43530-000	State Grants-Transportation	-	-	-	18,439.47	-	-	
404-48100-000	Interest revenues	(1,285.42)	1,285.42	552.77	854.46	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	
	Other Financing Sources	-	-	-	-	-	-	
404-49100-000	Proceeds of long-term debt	3,500,000.00	-	360,000.00	608,000.00	3,500,000.00	710,000.00	
404-49401-900	Trans from Gen Cap Projects Fu	-	-	-	-	-	-	
404-49999-000	Transfer In	-	-	-	-	-	-	
404-49300-000	Fund Balance applied	-	-	380,000.00	435,000.00	-	2,376,247.50	
	Total Revenue	3,498,714.58	1,285.42	740,552.77	1,062,293.93	3,500,000.00	3,086,247.50	
	Expenditures							
	Highway Equipment							
404-57140-810	Roof/HVAC	-	-	-	-	-	-	
404-57324-810	General highway equipment	-	-	-	-	-	-	
404-57324-821	General highway improvements	-	-	-	-	-	-	
404-57327-810	Highway garage equipment	41,025.00	158,975.00	-	-	200,000.00	200,000.00	
		-	-	-	-	-	-	
	Highway and Streets	-	-	-	-	-	-	
404-57331-820	Street Improvements	697,223.68	102,776.32	45,083.96	119,896.71	800,000.00	610,000.00	
404-57331-821	Street Improvements	-	-	-	-	-	-	
404-57331-822	85th Street rehab	-	-	237,025.65	6,939.68	-	-	
404-57331-823	Village parking lots	(14,145.00)	14,145.00	53,357.36	792,484.71	-	-	
404-57331-824	DPW Garage	2,369,125.11	130,874.89	-	600.00	2,500,000.00	2,250,000.00	
404-57342-820	Street lighting Improvements	-	-	-	-	-	-	
404-57710-820	Housing Improvements	-	-	-	-	-	-	
404-57410-820	Sanitary Sewer Improvements	-	-	-	-	-	-	
	Capital Outlay	-	-	-	-	-	-	
404-58200-620	Interest	-	-	9,848.00	-	-	-	
404-58200-700	Discount	-	-	2,520.00	19,418.00	-	-	
	Transfer to 301	-	-	-	-	-	26,247.50	
		-	-	-	-	-	-	
	Total Expenditures	3,093,228.79	406,771.21	347,834.97	939,339.10	3,500,000.00	3,086,247.50	
	Net Revenues over Expenditures	405,485.79	(405,485.79)	392,717.80	122,954.83	-	-	

FUND 602

SEWER UTILITY FUND

FUND 602 SEWER UTILITY FUND

		-	6 months 2016	Actual	Actual	Budget	Budget	
	Revenue	Diff YTD to BUD	YTD	2014	2015	2016	2017	NOTES
	Metered Sales to General Customers							
602-42001-000	Residential	616,398.23	613,601.77	1,190,090.96	1,224,897.97	1,230,000.00	1,270,000.00	
602-42002-000	Commercial	108,102.37	91,897.63	168,860.48	213,787.97	200,000.00	205,000.00	
602-42100-000	Contributions from Developers	-	-	-	-	-	-	
602-42003-000	Industrial	146,192.14	183,807.86	317,671.09	354,599.33	330,000.00	340,000.00	
602-42200-000	Sewer Improvements	-	-	-	85,308.00	-	-	
	Total Metered Sales	870,692.74	889,307.26	1,676,622.53	1,878,593.27	1,760,000.00	1,815,000.00	
	Other sales							
602-43064-000	Other sales to public authority	234,919.38	190,080.82	418,029.78	409,998.82	425,000.00	405,000.00	
602-43065-000	Hazardous Waste Receipts	2,924.84	5,075.16	6,906.44	8,295.01	8,000.00	10,000.00	
	Total Other Sales	237,844.22	195,155.78	425,936.22	418,293.63	433,000.00	415,000.00	
	Miscellaneous Revenue							
602-48100-000	Interest revenue	(8.59)	8.59	50.90	21.99	-	-	
602-48130-000	Special Assessments Interest	-	-	302.42	150.86	-	-	
602-48470-000	Penalties-Delinq-sewer	13,155.18	6,844.82	29,927.88	47,355.22	20,000.00	35,000.00	
602-48474-000	Other sewer revenues	12,300.00	7,700.00	15,400.00	22,951.91	20,000.00	10,000.00	
602-49100-000	Proceeds from long term debt	-	-	-	-	-	-	
	Total Misc. Revenue	25,446.59	14,553.41	45,681.20	70,479.98	40,000.00	45,000.00	
	Total Revenue	1,133,983.55	1,099,016.45	2,148,239.95	2,367,366.88	2,233,000.00	2,275,000.00	

FUND 602 SEWER UTILITY FUND								
		-	6 months 2016					
Expenditures		Diff YTD to BUD	YTD					
602-61904-390	Uncollectible Accounts	(3.46)	3.46	798.17	1.83			
602-61905-390	Industrial repayments	-	-	101,455.63				
Depreciation expense								
602-62403-540	Depreciation expense	0.44	130,486.56	135,468.00	143,321.00	130,487.00	135,000.00	
602-62403-541	Principal on long term Debt	-	200,000.00	165,650.00	195,650.00	200,000.00	215,000.00	Ehlers schedule
Total Depr Exp		0.44	330,486.56	301,118.00	338,971.00	330,487.00	350,000.00	
Long Term Debt								
602-62427-620	Interest on long-term debt	29,510.00	31,600.00	84,981.61	79,797.80	61,110.00	56,705.00	Ehlers schedule
602-62427-621	Interest on Clean Water Fund	(3,232.22)	24,579.22	57,531.66	51,272.39	21,347.00	18,011.71	
602-62427-700	Discount	-	-	-	-	-	-	
602-62428-690	Amortization of debt discount	-	-	-	-	-	-	
Total Debt Exp		26,277.78	56,179.22	142,513.27	131,070.19	82,457.00	74,716.71	
Supervision and Labor								
602-62820-111	Regular salaries/wages	14,439.61	14,510.39	19,546.86	26,950.66	28,950.00	29,403.00	
602-62820-112	Over-time wages	-	-	-	-	-	-	
602-62820-113	Part-time wages	-	-	-	-	-	-	
602-62820-115	Misc wages	-	-	64.99	-	-	-	
602-62820-116	Vacation	(553.68)	553.68	2,634.32	2,850.43	-	-	
602-62820-117	Sick pay	(332.21)	332.21	40.62	-	-	-	
602-62820-119	Other	-	-	-	-	-	-	
602-62820-131	FICA	940.18	1,064.82	1,550.17	1,911.88	2,005.00	1,822.99	
602-62820-132	Medicare	221.02	248.98	362.46	447.12	470.00	426.34	
602-62820-133	Pension	1,674.48	1,655.52	1,953.00	3,031.68	3,330.00	3,381.00	
602-62820-134	Health Insurance	1,099.70	2,955.30	5,600.72	5,689.45	4,055.00	5,782.23	
602-62820-136	FLEX	62.30	112.70	114.51	17.96	175.00	175.00	
Total Supervision and Labor		17,551.40	21,433.60	31,867.65	40,899.18	38,985.00	40,990.56	
602-62821-221	Electric and Gas for pumping	1,965.64	1,534.38	3,338.95	3,063.74	3,500.00	-	
Other supplies and expenses		-	-	-	-	-	-	
602-62827-390	Other operating sup-Equip repair	6,684.94	315.06	4,163.08	7,890.04	7,000.00	7,000.00	
602-62827-391	CWWFL amortization expense	-	-	-	-	-	-	
602-62827-392	Racine Revenue Sharing Payment	-	146,286.00	123,619.00	139,911.00	146,286.00	173,335.00	
602-62827-393	Principal on Clean Water Fund	24,579.49	222,282.51	210,145.27	218,130.17	246,862.00	249,939.00	
Total Other Supplies and Expense		31,264.43	368,883.57	337,927.35	363,931.21	400,148.00	430,274.00	
Other supplies and expenses		-	-	-	-	-	-	
602-62828-131	FICA	-	-	-	-	-	-	
602-62828-132	Medicare	-	-	-	-	-	-	
602-62828-350	Vehicle Fuel Expense	4,463.95	1,536.05	3,721.48	2,127.59	6,000.00	6,000.00	
602-62828-390	Other supplies and expenses	1,000.00	-	0	618.11	1,000.00	1,000.00	
Total Other Supplies and Expense		5,463.95	1,536.05	3,721.48	2,745.70	7,000.00	7,000.00	
Maintenance of sewage collecti								
602-62831-111	Regular salaries/wages	8,764.60	6,580.40	14,643.32	14,182.65	15,345.00	17,540.00	
602-62831-112	Over-time wages	332.99	97.01	524.37	231.66	430.00	-	
602-62831-113	Part-time wages	75.00	-	28.83	51.25	75.00	-	
602-62831-115	Misc wages	-	-	-	-	-	-	
602-62831-116	Vacation	-	-	-	-	-	-	
602-62831-117	Sick pay	-	-	-	-	-	-	
602-62831-119	Other	-	-	-	-	-	-	
602-62831-131	FICA	564.41	420.59	965.83	894.07	985.00	1,087.48	
602-62831-132	Medicare	131.64	98.36	225.96	209.07	230.00	254.33	
602-62831-133	Pension	-	-	-	-	-	1,871.00	
602-62831-134	Health	-	-	-	-	-	5,272.47	
602-62831-350	Maintenance of sewage collecti	748,551.45	261,448.55	966,399.71	937,049.53	1,010,000.00	1,030,000.00	
Total Maint of Sewage		758,420.09	268,644.91	982,788.02	952,618.23	1,027,065.00	1,056,025.28	
Maintenance of collection syst								
602-62832-111	Regular salaries/wages	-	-	74.91	-	-	-	
602-62832-112	Over time	-	-	-	-	-	-	
602-62832-131	FICA	-	-	4.64	-	-	-	
602-62832-132	Medicare	-	-	1.09	-	-	-	
602-62832-350	Maintenance of collection syst	99,715.08	50,284.92	87,654.35	41,855.27	150,000.00	160,000.00	
Total Maint of Collection		99,715.08	50,284.92	87,734.99	41,855.27	150,000.00	160,000.00	
602-62834-350	Maint of General Plant	9,731.52	268.48	912.89	187.19	10,000.00	10,000.00	
FUND 602 SEWER UTILITY FUND								
		-	6 months 2016			Budget	Budget	NOTES
		Diff YTD to BUD	YTD			2016	2017	
Accounting and Collection Labor								
02-62840-111	Regular salaries/wages	1,437.52	2,562.48	3,563.78	3,915.49	4,000.00	5,100.00	
02-62840-112	Over-time wages	-	-	-	-	-	-	
02-62840-113	Part-time wages	-	-	-	-	-	-	
02-62840-115	Misc wages	-	-	14.58	14.88	-	-	
02-62840-116	Vacation	-	-	237.87	130.45	-	-	
02-62840-117	Sick pay	(544.82)	544.82	9.20	34.16	-	-	
02-62840-119	Other	-	-	-	-	-	-	
02-62840-131	FICA	65.68	194.32	274.07	280.05	260.00	316.20	
02-62840-132	Medicare	15.57	45.43	64.11	65.48	61.00	73.95	
02-62840-133	Pension	163.88	16.12	438.24	447.00	180.00	459.01	
02-62840-134	Health Insurance	918.78	1,041.22	1,677.13	1,893.14	1,960.00	1,927.41	
02-62840-136	FLEX	30.39	28.61	52.80	55.62	60.00	60.00	

	Total Account and Collection	2,087.00	4,434.00	6,331.78	6,836.27	6,521.00	7,936.57
	Meter Reading						
602-62842-111	Regular salaries/wages	-	-	-	-	-	-
602-62842-131	FICA	-	-	-	-	-	-
602-62842-132	Medicare	-	-	-	-	-	-
	Total Meter Reading	-	-	-	-	-	-
602-62843-390	Uncollectible accounts	-	-	10.00	-	-	-
	Admin and Gen Salaries						
602-62850-111	Regular salaries/wages	11,073.81	9,586.39	19,172.56	19,325.12	20,640.00	22,757.00
602-62850-112	Over-time wages	830.00	-	63.55	107.52	830.00	-
602-62850-113	Part-time wages	1,265.00	-	1220.7	931.74	1,265.00	1,580.00
602-62850-115	Holiday	-	-	-	83.21	-	-
602-62850-116	Vacation	(311.28)	311.28	479.90	577.41	-	-
602-62850-117	Sick pay	(185.63)	185.63	316.82	324.72	-	-
602-62850-119	Other	-	-	-	-	-	-
602-62850-131	FICA	1,357.85	252.15	599.22	576.57	1,810.00	1,507.65
602-62850-132	Medicare	321.06	58.94	140.25	134.90	380.00	352.60
602-62850-133	Pension	1,587.24	1,562.78	3,018.48	3,079.44	3,150.00	3,473.00
602-62850-134	Health insurance	4,396.79	4,353.21	6,574.63	7,898.12	8,750.00	8,673.35
602-62850-136	FLEX	190.92	69.08	241.99	254.18	260.00	260.00
	Total Admin and Gen Salaries	20,525.56	16,359.44	31,828.10	33,292.93	36,885.00	38,583.60
602-62851-310	Office supplies and expenses	4,024.10	975.90	4,011.25	3,356.57	5,000.00	5,000.00
602-62852-210	Outside services employed	31,985.33	18,014.67	70,111.84	27,732.46	50,000.00	30,000.00
602-62853-510	Property insurance	12,000.00	3,000.00	6,000.00	6,000.00	15,000.00	15,000.00
	Employee Pensions and Benefits						
602-62854-133	Pension	2,808.56	2,543.44	4,858.88	4,858.88	5,350.00	5,350.80
602-62854-134	Health insurance	4,856.01	6,263.99	10,627.35	11,425.13	11,120.00	13,136.78
602-62854-136	FLEX	156.95	303.05	428.89	351.41	460.00	460.00
	Total Employee Pensions and Benies	7,819.52	9,110.48	15,915.12	16,635.42	16,930.00	18,947.58
602-62856-290	Other contractual srvcs	-	-	0	-	-	-
602-62856-390	Misc gen exp	-	-	0.98	-	-	-
602-62857-390	Rents	2,000.00	1,500.00	3,000.00	3,000.00	3,500.00	3,500.00
602-69402-900	Transfer out to General Fund	20,000.00	-	20,000.00	20,000.00	20,000.00	20,000.00
	Total Expenditures	1,050,828.38	1,152,649.62	2,151,385.47	1,992,197.19	2,203,478.00	2,267,974.30
	Total Revenues	1,133,983.55	1,099,016.45	2,148,239.95	2,367,366.88	2,233,000.00	2,275,000.00
	Total Revenue over Expenditures	83,155.17	(53,633.17)	(3,145.52)	375,169.69	29,522.00	7,025.70